

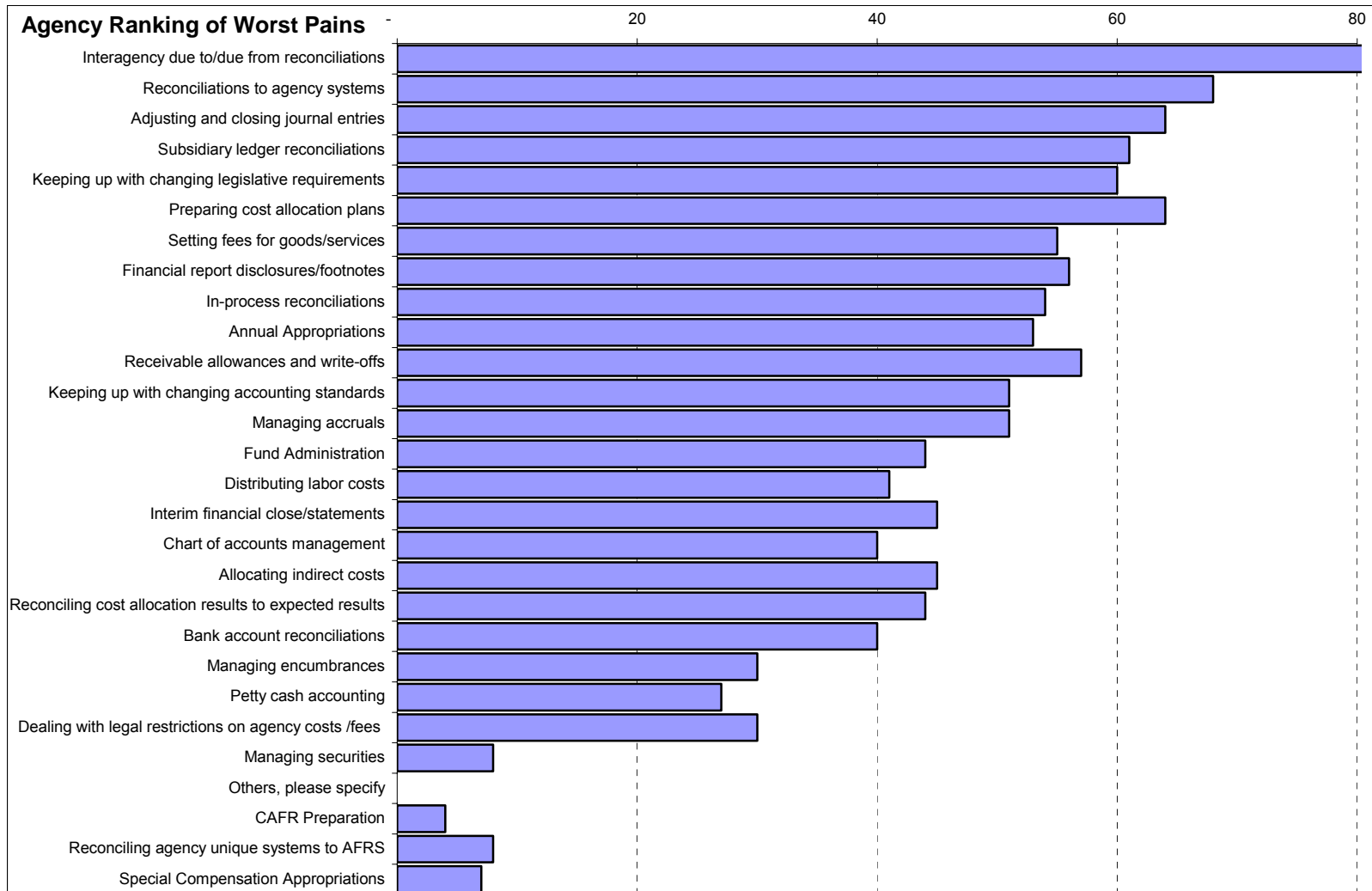
General Ledger, Cost Accounting and Financial Reporting
Survey Responses [A total of 13 agencies responded to the survey]
Section 1 Agency Worst Pains and Agency Tools

<u>Area 1.0</u>	Raw Point Totals	Average Rating	Median	Mode	0 = No Pain	1-3 L	4-6 M	7-10 H	NA or NR	Total Agencies Reporting
Interagency due to/due from reconciliations	81	6.4	6	8		3	4	6		13
Reconciliations to agency systems	68	5.3	5	5		3	7	3		13
Adjusting and closing journal entries	64	5.1	5	3		4	4	4	1	13
Subsidiary ledger reconciliations	61	4.7	5	1		4	7	2		13
Keeping up with changing legislative requirements	60	5.1	5	5		5	4	4		13
Preparing cost allocation plans	64	5.3	6	8	1	3	2	5	2	13
Setting fees for goods/services	55	6.1	6	6	1	2	4	3	3	13
Financial report disclosures/footnotes	56	4.5	5	5		5	7	1		13
In-process reconciliations	54	4.0	4	6	1	4	6	2		13
Annual Appropriations	53	4.3	3	8	2	4	2	4	1	13
Receivable allowances and write-offs	57	4.0	4	4		5	6	2		13
Keeping up with changing accounting standards	51	4.3	4	3	1	6	4	2		13
Managing accruals	51	3.8	4	3		6	6	1		13
Fund Administration	44	3.6	4	3		6	5	1	1	13
Distributing labor costs	41	5.1	6	8	3	2	2	3	3	13
Interim financial close/statements	45	3.5	3	2	1	5	5	1	1	13
Chart of accounts management	40	3.1	3	0	3	3	3	2	2	13
Allocating indirect costs	45	3.9	3	3	2	3	4	2	2	13
Reconciling cost allocation results to expected results	44	4.4	4	2	2	2	3	3	3	13
Bank account reconciliations	40	2.9	2	0	3	5	3	2		13
Managing encumbrances	30	3.2	2	1	1	6	1	2	3	13
Petty cash accounting	27	2.2	2	2	1	7	3	0	2	13
Dealing with legal restrictions on agency costs /fees	30	3.1	4	0	4	1	4	1	3	13
Managing securities	8	1.0	-	0	6	2	1	0	4	13

General Ledger, Cost Accounting and Financial Reporting

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Section 1 Agency Worst Pains and Agency Tools

<u>Area 1.1</u>	Approx # of FTEs / FY	Percent of Total Reported FTEs
Fund Administration	40.1	13.15%
Adjusting and closing journal entries	32.6	10.68%
Reconciliations to agency systems	21.2	6.93%
Keeping up with changing legislative requirements	18.4	6.02%
Subsidiary ledger reconciliations	16.8	5.49%
Annual Appropriations	16.6	5.44%
Bank account reconciliations	16.2	5.29%
Receivable allowances and write-offs	14.6	4.79%
Managing accruals	14.2	4.65%
Preparing cost allocation plans	12.0	3.94%
Dealing with legal restrictions on agency costs /fees	11.1	3.64%
Interagency due to/due from reconciliations	9.7	3.19%
Interim financial close/statements	9.6	3.16%
Financial report disclosures/footnotes	9.5	3.13%
Petty cash accounting	8.8	2.89%
Distributing labor costs	8.5	2.77%
In-process reconciliations	7.4	2.43%
Chart of accounts management	7.3	2.41%
Managing encumbrances	7.3	2.38%
Setting fees for goods/services	6.5	2.13%
Keeping up with changing accounting standards	6.3	2.06%
Allocating indirect costs	4.3	1.42%
Managing securities	3.3	1.08%
Reconciling cost allocation results to expected results	2.2	0.72%
Others, please specify		
CAFR Preparation	0.5	0.16%
Reconciling agency unique systems to AFRS	0.0	0.00%
Special Compensation Appropriations	0.1	0.03%

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General Ledger, Cost Accounting and Financial Reporting

Survey Responses [A total of 13 agencies responded to the survey]

Section 1 Agency Worst Pains and Agency Tools

Area 1.2	Other	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Adjusting and closing journal entries									Only OFM posts closing entries. Posting adjusting and closing entries creates very little pain. Analyzing data and figuring out what needs to be adjusted can be challenging.					
Financial report disclosures/footnotes		-	-	-	External financial reports (public disclosure requests) 0.25	-	-	-	The disclosure forms application makes it easy to disclose the data	-	-	-	-	-
Interim financial close/statements	We have our own system, which requires updating periodically to match AFRS COA				Agency Quarterly Financial Updates				We don't create interim financial statements.					
Keeping up with changing accounting standards		-	-	-	As Needed	-	-	-		-	-	-	-	-
Keeping up with changing legislative requirements					Legislative mandate beer & wind and spirit law changes (increase in 9FTE and system changes)									
Bank account reconciliations	# of Bank Accounts:	3	1	3	152	0	7	2	-	100+	4	2	1,430	11

General Ledger, Cost Accounting and Financial Reporting

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Section 1 Agency Worst Pains and Agency Tools

Area 1.2	Other	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	# of months backlog:	0	0	3	1.5	0	0	0	-	2	0	0	0	0
In-process reconciliations	# of months backlog:	0	0	-	-	0	-	0	-	NA	0	0	1	0
Subsidiary ledger reconciliations	# of months backlog:	0	0	3	0	0	-	3	-	NA	0	3	0	3
Reconciliations to agency systems	# of months backlog:	0	1	-	-	0	-	0	-	NA	0	4	0	3
Interagency due to/due from reconciliations	# of months backlog:	Done Annually	0	3	To get agency balance at year end, Colleges & GA (Central Stores) are the toughest	0	-	0	-	NA	0	0	0	-
Annual Appropriations		COLA Appns are a pain	It is very easy to obtain expenditure authority schedules that list DRS's biennial appropriations. (We don't have any annual approps.)	-	-	-	-	-	-	-	-	-	-	-
Managing securities		-	-	-	-	-	-	-	-	-	-	-	-	-
Petty cash accounting	# of Accounts:	5	1	8	200	5	3	-	1	16	-	23	44	1
Managing accruals		-	-	-	-	-	-	-	-	-	-	-	-	-
Managing encumbrances		-	-	-	-	-	-	-	-	-	-	-	-	-
Chart of accounts management		-	-	-	-	-	-	-	-	-	-	-	-	-

General Ledger, Cost Accounting and Financial Reporting

Survey Responses [A total of 13 agencies responded to the survey]

Section 1 Agency Worst Pains and Agency Tools

Area 1.2	Other	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Fund Administration			Number represents Budget & Fiscal FTEs only. Since DRS is charged with the administration of the pension funds, technically all of our 255 FTEs impact fund administration in some manner.											
Setting fees for goods/services	Approx # of fee studies prepared:	-	-	-	-	-	-	-	-	Unknown	-	-	-	-
Dealing with legal restrictions on agency costs /fees		20	1	1		-	3	-	-		-	3	-	-
Preparing cost allocation plans		-	-	-	-	-	-	-	-	-	-	-	-	-
Distributing labor costs		-	-	-	Sunday Sales	-	-	-	-	-	-	-	-	-
Allocating indirect costs	Approx # of cost pools:	20	-	1	-	-	-	-	-	4	-	16	10	3
Reconciling cost allocation results to expected results		-	-	-	-	-	New	-	-	-	-	-	-	-
Receivable allowances and write-offs		-	Managing all collection activity	-	-	-	-	-	-	-	-	-	-	-
Others, please specify		-	-	-	-	-	-	-	-	-	-	-	-	-
CAFR Preparation		-	-	-	-	-	-	-	-	-	-	-	-	-

General Ledger, Cost Accounting and Financial Reporting

Survey Responses [A total of 13 agencies responded to the survey]

Section 1 Agency Worst Pains and Agency Tools

Business Process 2.0	Mark D for Does Not Use; AS/DT for Agency System or Desktop Apps; MF for More Functionality;												
Agencies Reporting →	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
General ledger	MF	-	AS/DT	-	AS/DT	AS/DT	-	-	AS/DT	MF	-	-	AS/DT MF
Accounts payable	MF	-	AS/DT	AS/DT	AS/DT	-	AS/DT	-	AS/DT	MF	-	AS/DT	MF
Tax assessment	D	D	AS/DT	AS/DT	-	-	D	-	D	D	-	AS/DT	D
Fee assessment	D	D	AS/DT	-	-	-	D	-	AS/DT	D	-	D	-
Revenue distribution	AS/DT	-	AS/DT	AS/DT, MF	AS/DT	-	-	-	AS/DT	MF	-	AS/DT	AS/DT
Invoicing	AS/DT	-	AS/DT	AS/DT	AS/DT	-	AS/DT	-	AS/DT	D	-	AS/DT	AS/DT
Accounts receivable	AS/DT	-	AS/DT	AS/DT	AS/DT	AS/DT, MF	AS/DT	-	AS/DT	AS/DT	-	AS/DT	AS/DT MF
Loans receivable/servicing	D	D	D	D	-	-	D	-	D	D	D	D	AS/DT MF
Collections management	-	-	AS/DT	AS/DT	AS/DT	AS/DT	AS/DT	-	AS/DT	AS/DT	-	AS/DT	AS/DT
Asset management	MF	-	AS/DT	AS/DT	AS/DT	AS/DT, MF	AS/DT	-	AS/DT	-	-	AS/DT	-
Purchasing	MF	-	AS/DT	AS/DT, MF	AS/DT	AS/DT, MF	AS/DT	-	AS/DT	AS/DT	-	AS/DT	AS/DT
Point of sale	D	D	AS/DT	AS/DT, MF	AS/DT	AS/DT	D	-	AS/DT	AS/DT	-	D	D
Merchandise sales	MF	D	AS/DT	AS/DT, MF	AS/DT	-	D	-	AS/DT	AS/DT	D	AS/DT	D
Inventory management	AS/DT MF	-	AS/DT	AS/DT, MF	AS/DT	AS/DT, MF	AS/DT	-	AS/DT	AS/DT	-	AS/DT	AS/DT
Program or project costing	AS/DT MF	D	AS/DT	-	AS/DT	AS/DT, MF	-	-	AS/DT	D	-	AS/DT	AS/DT MF
Cost allocation	-	D	AS/DT, MF	AS/DT	AS/DT	AS/DT, MF	-	-	AS/DT	D	AS/DT	-	AS/DT MF
Time reporting	MF	D	AS/DT, MF	AS/DT	AS/DT	AS/DT	D	-	AS/DT	D	D	-	AS/DT
Labor distribution	MF	D	AS/DT, MF	AS/DT	AS/DT	AS/DT	D	-	AS/DT	D	D	D	D
Grants management	-	D	AS/DT, MF	D	AS/DT	AS/DT	AS/DT	-	AS/DT	D	-	AS/DT	AS/DT MF
Contract management	MF	-	AS/DT	AS/DT	AS/DT	AS/DT	AS/DT	-	AS/DT	D	-	AS/DT	AS/DT MF
Case management	D	D	D	-	-	-	D	-	D	D	-	AS/DT	D
Work order/job management	MF	D	D	-	-	AS/DT	AS/DT	-	AS/DT	D	D	AS/DT	D
Other, please specify:	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial Reporting	-	-	-	MF	-	-	-	-	-	-	MF	-	-

The majority of the listed functions are handled by an agency system or a desktop solution rather than an enterprise system. Also a number of the agencies would like more functionality in these functions.

General Ledger, Cost Accounting and Financial Reporting

Survey Responses [A total of 13 agencies responded to the survey]

Section 1 Agency Worst Pains and Agency Tools

Business Process 2.1 Agencies Reporting →	Automated AFRS Interface? Mark Y for Yes, N for No or NA												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
General ledger	NA	Y	Y	N	-	Y	Y	Y	Y	Y	Y	-	N
Accounts payable	NA	Y	Y	Y	-	N	Y	Y	Y	Y	Y	Y	N
Tax assessment	-	NA	Y	N	-	NA	-	NA	-	-	Y	N	-
Fee assessment	-	NA	Y	N	-	NA	-	NA	N	-	Y	-	NA
Revenue distribution	Y	Y	Y	N	-	Y	Y	Y	Y	N	Y	Y	Y
Invoicing	Y	Y	Y	N	-	Y	Y	Y	N	-	N	Y	N
Accounts receivable	Y	Y	Y	N	-	Y & N	Y	Y	Y	Y	Planned	N	N
Loans receivable/servicing	-	NA	-	-	-	NA	-	NA	-	-	NA	-	Y
Collections management	N	N	N	N	-	N	N	NA	N	N	Planned	Y	N
Asset management	N	N	Y	N	-	N	N	Y	Y	N	Y	Y	N
Purchasing	NA	N	Y	N	-	N	N	N	N	N	Y	Y	N
Point of sale	-	NA	Y	N	-	N	-	NA	N	N	N	-	-
Merchandise sales	NA	NA	Y	N	-	NA	-	NA	N	Y	NA	N	-
Inventory management	NA	Y	Y	N	-	N	N	NA	Y	N	Y	Y	N
Program or project costing	NA	NA	Y	N	-	N	Y	Y	Y	-	Y	-	Y & N
Cost allocation	NA	NA	Y	N	-	N	Y	N	Y	-	Y	-	Y & N
Time reporting	NA	NA	Y	N	Y	Y	-	Y	N	-	NA	-	N
Labor distribution	NA	NA	N	N	-	Y & N	-	Y	Y	-	NA	-	-
Grants management	NA	NA	N	-	-	N	N	N	N	-	N	Y	N
Contract management	NA	N	N	N	-	N	N	N	N	-	N	N	N
Case management	-	NA	-	-	-	NA	-	NA	-	-	N	N	-
Work order/job management	NA	NA	-	N	-	N	N	NA	Y	-	NA	N	-
Other, please specify:	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial Reporting	-	-	-	N	-	-	-	-	-	-	N	-	-

NOTE: A "-" means the agency made no comment on the business process

A "Y & N" means the agency has more than one approach to the process and at least one has an automated interface or at least one does not have an automated interface with AFRS

"Planned" in the column means the agency is developing an agency system and an automated interface is being planned.

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Section 1 Agency Worst Pains and Agency Tools

Business Process 2.2	Duplicate Keying Required? Mark Y for Yes, N for No or NA												
Agencies Reporting →	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
General ledger	NA	N	N	N	Y	Y	N	N	N	N			Y
Accounts payable	NA	N	N	N	Y	N	N	N	N	Y		N	N
Tax assessment		NA	N	Y		NA		NA				N	
Fee assessment		NA	N	N		NA		NA	N				
Revenue distribution	NA	N	N	Y	Y	N	N	N	N	Y	Y	N	Y
Invoicing	NA	N	N	Y	Y	N	N	Y	N			N	Y
Accounts receivable	NA	N	N	Y	Y	Y	N	N	N	N		Y	Y
Loans receivable/servicing		NA				NA		NA					Y
Collections management	NA	N	N	Y	Y	N	Y	NA	N	N		N	Y
Asset management	NA	N	N	Y	Y	Y	N	Y	Y	Y		N	N
Purchasing	NA	N	N	Y	Y	NA	Y	Y	Y	Y		N	N
Point of sale		NA	N	Y	Y	Y		NA	N	Y	Y		
Merchandise sales	NA	NA	N	Y	Y	NA		NA	N	N		Y	
Inventory management	NA	N	N	Y	Y	Y	N	NA	Y	N		N	Y
Program or project costing	NA	NA	N	N	Y	Y	N	N	N		Y		Y
Cost allocation	NA	NA	N	Y	Y	N	N	N	N		Y		Y
Time reporting	NA	NA	N	N		N		Y	Y				
Labor distribution	NA	NA	N	Y		Y		Y	N				Y
Grants management	NA	NA	N		Y	Y	Y	Y	Y			N	Y
Contract management	NA	N	N	Y	Y	Y	Y	Y	Y			N	
Case management		NA				NA		NA				N	
Work order/job management	NA	NA		?		N	Y	NA	Y			N	
Other, please specify: Financial Reporting				Y									

Note: A "blank" means no response provided.

General Ledger, Cost Accounting and Financial Reporting
Survey Responses [A total of 13 agencies responded to the survey]
Section 1 Agency Worst Pains and Agency Tools

Business Process 2.3		Reconciliation to AFRS Required? Mark Y for Yes, N for No or NA												
Agencies Reporting	→	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
General ledger		NA	NA	Y	N	Y	Y	Y	N	Y	N			Y
Accounts payable		NA	Y	N	N	Y	N	Y	N	Y	Y		N	N
Tax assessment			NA	N	Y		NA		NA			Y	N	
Fee assessment			NA	N	N		NA		NA	N				
Revenue distribution			Y	Y	Y	Y	N	Y	N	Y	Y		N	Y
Invoicing			Y	N	N	Y	Y	Y	N	N			N	Y
Accounts receivable	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Loans receivable/servicing			NA				NA		NA					Y
Collections management	Y	Y	N	Y	Y	Y	Y	Y	NA	N	Y	Y	N	Y
Asset management	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N
Purchasing			NA	N	Y	Y	NA	N	N	N	Y		N	N
Point of sale			NA	N	Y	Y	Y		NA	N	Y	Y		
Merchandise sales			NA	N	Y	Y	NA		NA	N	Y		Y	
Inventory management	Y	Y	Y	Y	Y	Y	Y	Y	NA	Y	N	Y	Y	Y
Program or project costing	Y	NA	N	Y	Y	Y	Y	Y	N	N				Y
Cost allocation			NA	N	Y	Y	N	N	N	N				Y
Time reporting			NA	N	N	Y	Y		N	N				Y
Labor distribution			NA	N	Y	Y	Y		N	Y			Y	
Grants management			NA	N		Y	N	N	N	N			N	Y
Contract management	N	NA	N	Y	Y	N	N	N	N	N			N	Y
Case management			NA				NA		NA				N	
Work order/job management	N	NA		N		N	N	NA	N				N	
Other, please specify: Financial Reporting					Y									

Note: A "blank" means no response provided.

General Ledger, Cost Accounting and Financial Reporting Survey Responses

Section 2 General Ledger and Chart of Accounts

Comments:

General ledger management	<p>1. Level of centralization</p> <ul style="list-style-type: none"> GL accounting is centralized for the agency GL accounting is decentralized <p>2. If decentralized, please describe how you divide up responsibility:</p>	<p>100.0%</p> <p>0.0%</p>	
Chart of account management	<p>3. Chart of Accounts maintenance is done by:</p> <ul style="list-style-type: none"> Fiscal office Budget office Chart of Account management is decentralized Other, please specify: <p>4. Number of levels of approval typically required for an update:</p> <ul style="list-style-type: none"> None One Two More than two 	<p>92.3%</p> <p>46.2%</p> <p>7.7%</p> <p>7.7%</p> <p>15.4%</p> <p>61.5%</p> <p>7.7%</p>	<p>Almost half of the agencies reporting co-manage the Chart of Accounts between the Fiscal Office and the Budget Office</p> <p>One agency reported the management of CoA was between fiscal and budget but they had a decentralized approach rather the a co-management approach</p> <p>One agency reported managing the CoA in the fiscal office and another office other than their budget office.</p> <p>Nobody reported not having a approval step in this process</p> <p>One agency reported having more than two approval steps in their CoA update process.</p>

General Ledger, Cost Accounting and Financial Reporting Survey Responses

Section 2 General Ledger and Chart of Accounts

Chart of accounts review	<p>5. Frequency of strategic chart of account revisions:</p> <ul style="list-style-type: none"> ▪ Before the start of each fiscal year ▪ Before the start of each biennium ▪ Chart of accounts is updated for operational changes, but is not strategically reviewed ▪ As part of the agency strategic planning process ▪ Whenever we get a new chief budget or fiscal officer ▪ Whenever we get a new director or deputy ▪ Other, please specify 	<p>53.8%</p> <p>38.5%</p> <p>30.8%</p> <p>23.1%</p> <p>7.7%</p> <p>7.7%</p>	<p>Note these options are not mutually exclusive</p> <p>15.4% of these agencies included in the 38.5% also update before the start of each fiscal year.</p> <p>One agency also periodically updates throughout the biennium. CoA changes are also made as needed to accommodate organizational, program or other agency needs</p> <p>Generally revisions are done each biennium-however something could drive a change i.e. new director-but not necessarily.</p> <p>When a new program is received</p>
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General Ledger, Cost Accounting and Financial Reporting Survey Responses

Section 2 General Ledger and Chart of Accounts

		% of Agencies Reporting												
6. In the following list of data items:														
D = Do not use, AS/DT = Agency System or Desktop Tool, MF = More Functionality, CC/NTC = Currently Captures or Needs To Capture														
Agencies Reporting		1	2	3	4	5	6	7	8	9	10	11	12	13
▪ Time activity code	84.6%	MF	D	-	-	-	AS/DT	D	D	AS/DT	D	-	D	-
▪ Cost objective/pool	84.6%	-	D	D	AS/DT	-	D	D	D	AS/DT	D	AS/DT	-	AS/DT
▪ Location (Geographic)	76.9%	MF	D	-	AS/DT	-	D	D	D	-	AS/DT	-	D	AS/DT
▪ Work order	76.9%	AS/DT	D	AS/DT	-	-	D	AS/DT	D	AS/DT	D	-	D	D
▪ Job	76.9%	D	D	D	-	-	D	D	D	AS/DT	D	-	D	D
▪ Grant	76.9%	-	D	AS/DT	-	AS/DT	D	AS/DT	D	AS/DT	D	AS/DT	AS/DT	AS/DT
▪ Contract	76.9%	MF	AS/DT	AS/DT	-	AS/DT	D	AS/DT	-	AS/DT	D	-	AS/DT	AS/DT
▪ Budget activity	69.2%	-	-	D	-	-	D	AS/DT	D	AS/DT	-	AS/DT	-	-
▪ Sub- Fund	69.2%	D	D	-	-	-	D	D	D	AS/DT	D	-	D	-
▪ Project	69.2%	MF	AS/DT	AS/DT	-	AS/DT	-	AS/DT	-	AS/DT	-	AS/DT	-	-
▪ Contract	69.2%	MF	AS/DT	-	AS/DT	AS/DT	D	D	-	AS/DT	AS/DT	-	-	AS/DT
▪ Case	69.2%	D	D	D	-	-	D	D	D	D	D	AS/DT	D	-
▪ Asset	61.5%	MF	-	-	AS/DT	AS/DT	D	AS/DT	D	AS/DT	D	-	D	-
▪ Tax information	61.5%	MF	AS/DT	AS/DT	AS/DT	-	D	D	D	AS/DT	AS/DT	-	D	D
▪ Customer	61.5%	MF	AS/DT	AS/DT	-	-	AS/DT	D	D	AS/DT	AS/DT	AS/DT	-	-
▪ Trust	53.8%	D	-	AS/DT	-	-	D	D	D	AS/DT	D	-	D	MF
▪ Activities that cross budgeted programs	53.8%	-	-	D	-	-	D	AS/DT	D	-	D	-	D	AS/DT
▪ Commodity	46.2%	MF	D	-	-	-	D	-	-	AS/DT	D	AS/DT	AS/DT	D
▪ Inventory	7.7%	-	-	-	CC/NTC	-	-	-	-	-	-	-	-	-
▪ Beer and Wine Tax	7.7%	-	-	-	CC/NTC	-	-	-	-	-	-	-	-	-
▪ Sales	7.7%	-	-	-	CC/NTC	-	-	-	-	-	-	-	-	-
▪ Tax distribution	7.7%	-	-	-	CC/NTC	-	-	-	-	-	-	-	-	-
▪ Budget Coding	7.7%	-	-	-	-	-	CC/NTC	-	-	-	-	-	-	-
▪ Vendor # Document # Reference #	7.7%	-	-	-	-	-	-	-	-	CC/NTC	-	-	-	-
▪ Customer # Document # Reference #	7.7%	-	-	-	-	-	-	-	-	CC/NTC	-	-	-	-
▪ PV memo detail	7.7%	-	-	-	-	-	-	-	-	CC/NTC	-	-	-	-
▪ Object-sub sub object	7.7%	-	-	-	-	-	-	-	-	CC/NTC	-	-	-	-
▪ Revenue sub source	7.7%	-	-	-	-	-	-	-	-	CC/NTC	-	-	-	-
▪ Inventory levels - General Ledger values	7.7%	-	-	-	-	-	-	-	-	CC/NTC	-	-	-	-
▪ Claim	7.7%	-	-	-	-	-	-	-	-	-	-	CC/NTC	-	-
▪ Award	7.7%	-	-	-	-	-	-	-	-	-	-	CC/NTC	-	-

Note: Additional fields needed by agencies are *italicized*.

Note: A “-” means agency did not respond to question.

General Ledger, Cost Accounting and Financial Reporting Survey Responses

Section 2 General Ledger and Chart of Accounts

Comments:

Adjusting Entries	<p>7. The following Adjusting Entries made by my agency:</p> <ul style="list-style-type: none"> ▪ Interagency receivables/payables 100.0% ▪ Depreciation 100.0% ▪ Allowance for doubtful accounts 92.3% ▪ Uncollectible write offs 92.3% ▪ Reclassify short term and long term assets and liabilities 84.6% ▪ Inventory valuation 84.6% ▪ Cost allocation 76.9% ▪ Petty cash 76.9% ▪ Labor distribution 53.8% ▪ Lease amortization 38.5% ▪ Mark to market 15.4% 	<p>All agencies</p> <p>12 of 13 agencies</p> <p>11 of 13 agencies</p> <p>10 of 13 agencies</p> <p>7 of 13 agencies</p> <p>5 of 13 agencies</p> <p>2 of 13 agencies</p>
Liability balances	<p>8. Frequency AFRS GL 5000 – Liabilities account series is adjusted to the correct balances for unpaid obligations</p> <ul style="list-style-type: none"> ▪ Only at FY end 61.5% ▪ As goods are received and payments are made 53.8% ▪ Monthly 23.1% ▪ On the same frequency as internal financial statements are produced 0.0% ▪ Quarterly 0.0% ▪ Other, please specify: <p>▪ Note: the AFRS transcode system does a certain amount of accruing and clearing through the normal payment process, in addition monthly we do a certain amount of manual accruing and clearing & at year and biennium close we do a much more thorough valuation of the outstanding accruals.</p> <p>Internally - Quarterly</p> <p>Externally - Annually for Special Estimated A/Ps</p>	<p>Four of the agencies, reported adjusting this AFRS GL series at multiple times</p> <p>Two of the agencies included here are also included in the 53.8%</p> <p>30.8% of the agencies included here reported they adjust this GL series multiple times</p> <p>All of the agencies included here are also included in other categories</p> <p>Several other agencies reported the following under Other, please specify:</p>

General Ledger, Cost Accounting and Financial Reporting Survey Responses

Section 2 General Ledger and Chart of Accounts

Receivable balances	<p>9. Frequency AFRS GL 1300 and 1600 – Receivables account series is adjusted to the correct balances for uncollected receivables</p> <ul style="list-style-type: none"> As invoices are issued and remittances are received Only at FY end Monthly On the same frequency as internal financial statements are produced Quarterly Other, please specify <p>Fiscal Year End</p>	<p>76.9%</p> <p>46.2%</p> <p>38.5%</p> <p>0.0%</p> <p>0.0%</p>	<p>Seven of the agencies, reported adjusting this AFRS GL series at multiple times</p> <p>7 of the 10 agencies included here are also included in the other categories</p> <p>All agencies included here are also included in the percentage above.</p> <p>2 of the 5 agencies here are also included as part the 76.9%</p> <p>One agency while not marking the fiscal year end category submitted the following under other:</p>
Inventory balances	<p>10. Frequency AFRS GL 1400 – Inventories account series is adjusted to the correct balances for inventory stock levels</p> <ul style="list-style-type: none"> As goods are received and inventory is issued Only at FY End Agency inventory balances are below the reporting threshold Quarterly Monthly On the same frequency as internal financial statements are produced Other, please specify 	<p>30.8%</p> <p>30.8%</p> <p>15.4%</p> <p>15.4%</p> <p>7.7%</p> <p>0.0%</p>	<p>No agencies reported adjusting this AFRS GL series at multiple times.</p> <p>Four agencies</p> <p>Four agencies</p> <p>Two agencies</p> <p>Two agencies</p> <p>One agency</p>

General Ledger, Cost Accounting and Financial Reporting Survey Responses

Section 2 General Ledger and Chart of Accounts

11. What are your most pressing end of fiscal year / biennium challenges?

- a. Accruals
 - Obtaining/ providing accruals in a timely manner (mid-June is Unrealistic)
 - Accruals, encumbrances, liquidations
 - Interagency accruals
- b. Due To / Due From
 - Reconciliation of due to and due from other agencies
 - Getting other agencies to record their payables to match our receivables
 - Often we end up having to help other agencies identify their own receivables
 - Getting the programs to submit all invoices early enough to record so we can make allocation adjustments
- c. Disclosure Forms
 - CAFR disclosures
 - Timing of CAFR schedules due (especially "G") gives us no time to prepare-because we have just input the final adjustments to AFRS.
 - December disclosure form date
- d. Reconciliations
 - Completing June 30 reconciliations
 - Reconciliation of CAMS to AFRS
 - Clearing discrepancies
- e. Time
 - Finding time to close the books.
 - [Finding] Time
- f. General comments
 - Managing accounts in two years at the same time.
 - Capitalization of internally developed software
 - Infrastructure accounting issues
 - Biennium end receiving program closing information timely
 - Actuarial Adjustments
 - Getting all fiscal offices to comply with deadlines
 - Making sure all CAFR reports are balanced
 - None [Agency has no problems to report]

General Ledger, Cost Accounting and Financial Reporting Survey Responses

Section 3 Financial Reporting and Fund Administration

Comments:

Agencies comply with financial reporting requirements in SAAM	<ol style="list-style-type: none"> Besides allotment status-type reports (budget vs. actuals), what types of <u>interim</u> financial statements do you prepare: <ul style="list-style-type: none"> Income Statement 61.5% Balance Sheet 53.8% Sources and Uses of Funds 23.1% All 15.4% All plus footnotes 15.4% Other, please specify 0.0% For whom do you prepare these financial statements: <ul style="list-style-type: none"> Agency management 69.2% Program management 46.2% Organization management 30.8% Boards or Commissions 46.2% Federal agencies 23.1% Constituent groups 15.4% Other, please specify 0.0% 		
	<ol style="list-style-type: none"> Frequency of reporting cycle for internal customers: <ul style="list-style-type: none"> Monthly 92.3% Annually, at Fiscal Year/Biennial Year Close 30.8% Quarterly 30.8% Semi Annually 7.7% Weekly 0.0% Every four weeks 0.0% Other, please specify Frequency of reporting cycle for external customers: <ul style="list-style-type: none"> Annually, at Fiscal Year/Biennial Year Close 53.8% Quarterly 38.5% Monthly 23.1% Semi Annually 7.7% Weekly 0.0% Every four weeks 0.0% Other, please specify 		While on agency did speak about reporting on an every 4 week cycle in the focus groups this was not indicated in the survey responses.

General Ledger, Cost Accounting and Financial Reporting Survey Responses

Section 3 Financial Reporting and Fund Administration

	<p>5. Level agency managers review financial information?</p> <ul style="list-style-type: none"> ▪ At program level 100.0% ▪ At appropriation level 92.3% ▪ At fund level 76.9% ▪ At subprogram 61.5% ▪ At activity level 61.5% ▪ At project level 61.5% ▪ At object level 61.5% ▪ At sub-object level 61.5% ▪ At sub-sub-object level 46.2% ▪ At cost center level 38.5% ▪ At appropriation type level 23.1% ▪ At division level 23.1% ▪ At section level 23.1% ▪ At unit level 23.1% ▪ At sub-project level 23.1% ▪ At sub-fund level 15.4% ▪ At project type level 7.7% ▪ Other, please specify 		
	<p>6. Do you use tools other than AFRS/FASTRACK to prepare financial reports?</p> <ul style="list-style-type: none"> ▪ Yes 100.0% ▪ No 0.0% ▪ Sometimes 0.0% <p>7. If so, what types of tools do you use?</p> <ul style="list-style-type: none"> ▪ Excel spreadsheets 100.0% ▪ Agency data warehouse and associated reports 53.8% ▪ Access database and associated reports 53.8% ▪ ADDS 38.5% ▪ Other software 23.1% 		

General Ledger, Cost Accounting and Financial Reporting Survey Responses

Section 3 Financial Reporting and Fund Administration

	<p>8. What data is required for financial reporting that you must track outside the AFRS GL:</p> <ul style="list-style-type: none"> ▪ Infrastructure condition ▪ Contingencies ▪ Mark to market data ▪ Other, please specify: <ul style="list-style-type: none"> ▪ <i>Maintenance and major renovation costs by building across funding lines</i> ▪ <i>Employer/Employee count data</i> ▪ <i>Sales by Store</i> ▪ <i>Cash on hand; cash FDIC insured; cash PDPC Collateralized; Cash uninsured and uncollateralized; changes in investments; unfunded investment commitments; list of financial institutions; securities lending activities; reverse repurchase agreements; derivatives; Certificates of Deposits FDIC Insured; CDs PDPC Collateralized; CDs uninsured and uncollateralized; types of taxes receivable; inventory valuation method; true increases and decreases to capital assets; Long-Term construction commitments; Future minimum operating and capital lease payments; true activity for liabilities; total debt service requirements to maturity for Certificates of Participation; types of deferred revenues; bond debt activity; bond debt service requirements; bond refunding activity; purposes of interfund transfers; non-cash activity; pension information (i.e. covered payroll, employer contributions, member contributions, state contributions); grants and contributions restricted for capital purposes; art collections, library reserve collections, museum or historical collections; donor restricted assets; impaired assets; and termination benefits</i> ▪ <i>Long term construction commitments</i> ▪ <i>Non GAAP adjustments</i> 	<p>30.8%</p> <p>23.1%</p> <p>15.4%</p>	
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General Ledger, Cost Accounting and Financial Reporting Survey Responses

Section 3 Financial Reporting and Fund Administration

	<p>9. Other than SAO, are your financial statements audited by any of the following entities?</p> <ul style="list-style-type: none"> ▪ Certified Public Accountant 30.8% ▪ Federal agency 23.1% ▪ Internal Auditor 23.1% ▪ Custodian 15.4% ▪ Bond rating entity 7.7% ▪ Other <ul style="list-style-type: none"> ▪ <i>Non-Specified</i> 7.7% ▪ <i>Office of the Insurance Commissioner</i> 7.7% ▪ <i>We submit our financial statement to federal agencies and bond rating entities but they do not audit them</i> 7.7% ▪ <i>Actuarial firm</i> 7.7% 		Submitted to a bond rating entity but not audited
	<p>10. What professional standards do you adhere to:</p> <ul style="list-style-type: none"> ▪ GASB 100.0% ▪ FASB 46.2% ▪ Standards in statute (please list references in right hand column) 23.1% ▪ International standards 7.7% ▪ Other, please specify 		
	<p>11. What types of funds does your agency use?</p> <ul style="list-style-type: none"> ▪ General Fund 92.3% ▪ Special Revenue 84.6% ▪ Capital Project 61.5% ▪ Enterprise 53.8% ▪ Internal Service 46.2% ▪ Debt Service 30.8% ▪ Other Trust 23.1% ▪ Permanent 15.4% ▪ Agency Fund 15.4% ▪ Pension Trust 7.7% 		

General Ledger, Cost Accounting and Financial Reporting Survey Responses

Section 3 Financial Reporting and Fund Administration

12. For each of the following fund types, indicate:

- How many your agency administers; and
- How many of your assigned funds are also used by other agencies

Agencies Reporting Fund Type	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	% of Agencies Reporting
Number of Funds Administered														
Special Revenue	-	3	16	-	10	9	8	3	30	-	8	8	23	76.9%
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Capital Project	2	-	2	-	-	-	-	3	-	-	-	1	8	38.5%
Permanent	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Enterprise	-	-	-	1	-	-	6	-	1	3	5	1	-	46.2%
Internal Service	1	-	1	-	-	1	-	3	1	-	-	-	-	38.5%
Pension Trust	-	14	-	-	-	-	-	-	-	-	-	-	-	7.7%
Other Trust	1	1	-	-	-	-	-	-	-	-	-	3	-	23.1%
Agency Fund	-	1	-	-	-	-	-	-	-	-	-	-	-	7.7%
Fund Type	Number of Funds that other agencies also use													
Special Revenue	-	3	3	-	0	3	0	1	11	-	2	2	3	61.5%
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Capital Project	2	-	0	-	-	-	-	0	-	-	-	0	4	30.8%
Permanent	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Enterprise	-	-	-	1	-	-	-	-	0	0	4	0	-	30.8%
Internal Service	0	-	0	-	-	0	-	0	0	-	-	-	-	38.5%
Pension Trust	-	14	-	-	-	-	-	-	-	-	-	-	-	7.7%
Other Trust	1	1	-	-	-	-	-	-	-	-	-	0	-	15.4%
Agency Fund	-	1	-	-	-	-	-	-	-	-	-	-	-	7.7%

NOTE: A "-" means agency did not respond to question

Comments:

Allotment responsibilities	13. How often are you able to perform your fund administration responsibilities?		
	▪ Monthly	69.2%	
	▪ Quarterly	15.4%	
	▪ Annually	7.7%	
	▪ Weekly	0.0%	
	▪ Semi-annually	0.0%	
	▪ Biennially	0.0%	
	14. In general, how many months backlog workload do you have in this area during a typical fiscal year?		
	▪ Always current	53.8%	
	▪ 2 month backlog	23.1%	
	▪ 1 month backlog	7.7%	
	▪ 3 months backlog	7.7%	
	▪ Longer than 3 months	0.0%	

General Ledger, Cost Accounting and Financial Reporting

Survey Responses

Section 4 Cost Accounting

Budget responsibilities	15. Currently available Fund Administration reports and tools are: <ul style="list-style-type: none">▪ Adequate to meet fund admin responsibilities▪ Not adequate	61.5% 30.8%	
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Agency Comments:

16. Briefly describe the information / tools you need that are not currently available:

- Obtaining spending projects from other agencies for funds they [expend] that we administer
- Not Applicable

17. Briefly describe your agency's challenges with meeting fund administrator responsibilities

- Lack of reports/report detail by agencies
- Difficulty ensuring that OFM has latest info from contributing agencies i.e. revenue forecasts.
- Adjusting allotments for timing & volume that have a minimal affect on the ending balances especially in non appropriated funds also impacted by OFM's starting mid period.
- Non-appropriated proprietary activity is subject to timing and volume changes over the course of a biennium. Actual expenditures are dependent upon sufficient revenue as well as allotments so the timing of large purchases is often different than what was anticipated at the time allotments were submitted. We will also have increased or decreased expenditures depending on the volume of work when customer demand changes
- The changes in volume and timing over the course of a biennium do not necessarily change the ending fund balance. However, when OFM starts with a fund balance at some point during the biennium and adds remaining allotted activity, the ending fund balance may be quite different than what we actually anticipate. Using a mid-biennium starting point does not necessarily make a better ending projection
- Going through the allotment adjustment process to change timing between months or to add offsetting amounts of revenue and expenditure takes FTE resources but does not provide a better means for us to manage the fund.
- Obtaining spending projects from other agencies for funds they [expend] that we administer
- Unpredictability of fire suppression expenditures and the impact that has on other funds.
- Accurately predicting administrative (overhead) expenditures by fund
- No authority over other agency's recorded activity.
- It is difficult to run or find reports to show other agencies activity in our funds
- None
- Not Applicable

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Section 4 Cost Accounting

Comments:

Cost accounting objectives	<p><i>Agencies with Federal funding comply with OMB circulars on allowability of costs, equitability of allocations across all sources of funding and submission/approval of cost allocation plans.</i></p> <p>1. What types of requirements do your cost accounting practices address?</p> <ul style="list-style-type: none"> ▪ Federal, local or other grants 69.2% ▪ Fee-setting for agency goods/services 53.8% ▪ Capital projects 46.2% ▪ Operating projects 30.8% ▪ Management accountability for costs 30.8% ▪ Legal (in statute) 23.1% ▪ Contracting out negotiations 23.1% ▪ Determination of cost-effectiveness of specific assets or facilities 23.1% ▪ Costs by geographic area 15.4% ▪ Management decisions about service delivery priorities 15.4% ▪ Agency does not have cost accounting requirements 7.7% ▪ Constituency 7.7% ▪ Other, please specify 7.7% <p><i>OFM Activity Inventory</i></p> <p><i>Predictability, Simplicity, Eases of Understanding, Fairness, Cause and Effect, Obtain Full Program Costs</i></p>		
Cost accounting tools	<p>2. In general, my agency has:</p> <ul style="list-style-type: none"> ▪ Inadequate tools to meet management expectations for cost analysis information 38.5% ▪ The tools we need to provide cost analysis information needed to support management decisions 30.8% ▪ The expertise we need to provide cost analysis information needed to support management decisions 30.8% ▪ Inadequate expertise to meet management expectations for cost analysis information 23.1% 		

General Ledger, Cost Accounting and Financial Reporting

Survey Responses

Section 4 Cost Accounting

Agency fees/rates	<p>3. In general, agency fees/rates:</p> <ul style="list-style-type: none"> Recover the direct costs of providing services Are lower than full costs because higher fees would not be acceptable to constituents Are higher or lower than full costs due to specific statutory restrictions Recover the full costs of providing services, including indirect costs Are higher or lower than full costs because customers/ agencies are only able to pay at the levels fees were budgeted Are lower than full costs because the money is needed for service delivery Can be higher in following years to make up for under-recoveries in prior years Are set at market rates for comparable goods/services Other, please specify 	<p>38.5%</p> <p>38.5%</p> <p>30.8%</p> <p>23.1%</p> <p>15.4%</p> <p>7.7%</p> <p>7.7%</p> <p>7.7%</p>	
	<p>4. Does your agency regularly provide cost accounting information to program managers?</p> <ul style="list-style-type: none"> Yes No Sometimes <p>5. If so:</p> <ul style="list-style-type: none"> Programs would prefer to receive the information more frequently / timely Fiscal (or budget) is able to provide current information as frequently as it is needed to support service delivery Programs are on their own; Fiscal doesn't have time to assist managers with cost information 	<p>38.5%</p> <p>23.1%</p> <p>23.1%</p> <p>38.5%</p> <p>23.1%</p> <p>7.7%</p>	

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Section 4 Cost Accounting

Cost allocation plan	<p>6. Agency Cost Allocation Plan:</p> <ul style="list-style-type: none"> Describes the basis that will be used to allocate each cost pool 53.8% Is a formal plan approved by the cognizant federal agency 46.2% Is a formal cost allocation plan developed for internal use 46.2% Describes how various objects of expenditure will be charged / allocated 46.2% Explains the rationale for the basis selected for each pool 46.2% Is developed internally 46.2% Agency hires a consultant to develop plan 15.4% Is informal, e.g. various desk procedures 7.7% Agency does not have a cost allocation plan 7.7% <p>7. Frequency of Cost Allocation Plan update:</p> <ul style="list-style-type: none"> Plan is updated annually 53.8% Plan is updated each biennium 23.1% Plan is updated more often than annually 7.7% Plan hasn't been updated in all the years I've been with the agency 		
	<p>8. How many cost allocation tiers (step-downs) are used?</p> <ul style="list-style-type: none"> 1 46.2% 2 23.1% More than three 15.4% 3 7.7% Other, please specify None 7.7% 		
Cost allocation processes	<p>9. Agency cost allocation processes:</p> <ul style="list-style-type: none"> Indirect costs are routinely charged to grants/projects at negotiated rates 53.8% The total allowable indirect costs incurred are periodically allocated to direct cost centers 7.7% Costs are analyzed periodically to determine appropriate levels of administrative charges to include in agency fees 23.1% Costs are analyzed periodically to meet other agency cost accounting objectives 15.4% Other: 		

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Labor distribution	<p>10. Timesheet policy</p> <ul style="list-style-type: none"> ▪ Payroll account coding is updated to charge time according to employee time sheets before payroll runs 30.8% ▪ After payroll is processed, a labor distribution process transfers personnel costs from payroll account codes to grant/project codes based on employee time sheets 30.8% ▪ Only employees working directly on billable grants/projects are required to complete timesheets 23.1% ▪ All employees are required to complete time sheets and charge their time to the account codes where they actually worked 23.1% ▪ Employees complete time sheets for internal analysis, but they are not input to payroll 23.1% ▪ Payroll is always charged to the employee's default account codes 23.1% ▪ Actual labor costs by account code are required as an input to the agency's cost allocation process 23.1% ▪ Actual labor costs are calculated in an agency system 15.4% ▪ Actual labor costs are downloaded from AFRS data 7.7% ▪ Actual labor costs are interfaced from Payroll data 7.7% ▪ Other, please specify 		
Leave costs	<p>11. Treatment of employee leave costs</p> <ul style="list-style-type: none"> ▪ Actual leave taken is shared by all the cost centers an employee worked during the pay period 30.8% ▪ Actual leave costs are charged to the employee's default, budgeted cost center 30.8% ▪ Actual leave taken is shared by all the cost centers an employee worked during the month 15.4% ▪ Cost centers are charged for leave as it is earned rather than taken through a weighted labor rate 7.7% ▪ If an employee takes leave for an entire pay period, it causes a cost allocation exception 0.0% ▪ Other, please specify: <p>12. Treatment of terminal leave costs:</p> <ul style="list-style-type: none"> ▪ Terminal leave is always charged to the employee's default/budgeted account codes 53.8% ▪ A factor for terminal leave is built into direct labor charges 7.7% ▪ Terminal leave is allocated to all grants used by agency according to FTEs disbursed 7.7% ▪ Terminal leave is charged to whichever grants/projects the employee worked on during their last pay period/month of employment 0.0% 		

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Allocation journal vouchers	13. Allocated indirect costs are:		
	▪ Journal vouchered from indirect cost pools to direct cost centers	30.8%	
	▪ Journal vouchered to transfer administrative costs between funds	23.1%	
	▪ Not always JVd; Some cost allocations are done for analysis only	23.1%	
	▪ Journal vouchered from state funding sources to grant/project funding sources	15.4%	
	▪ Journal vouchered from administrative programs to the programs charging fees for services	15.4%	
	▪ Not JVd; All agency cost allocations are done for analysis only.	0.0%	
	▪ Other, please specify		
	14. If costs or fund sources are JV'd, the frequency of transfer is:		
	▪ Monthly	61.5%	
	▪ Daily	0.0%	
	▪ Weekly	0.0%	
	▪ Each pay period	0.0%	
	▪ Annually	0.0%	
	▪ Monthly for grants/projects, and annually for other types of cost accounting analyses	0.0%	
	▪ Other, please specify	0.0%	
	15. When allocation processes are complete:		
	▪ Agency Administration Program costs remain the same	38.5%	
	▪ Costs originally charged to the agency's Administration Program are zeroed out	15.4%	
	▪ The agency's Administration Program costs are lower and direct service program costs are higher	7.7%	
	▪ Other, please specify		
	16. If indirect cost rate method is used:		
	▪ Agency applies a single agency rate	23.1%	
	▪ Indirect cost rates vary by program or organization	23.1%	
	▪ Rate is used to calculate full costs for agency fees; some other method is used to allocate costs to grants/projects Rate(s) include the agency's share of the Statewide Indirect Cost Allocation Plan (SWICAP) provided by OFM	7.7%	
	▪ Other, please specify		

General Ledger, Cost Accounting and Financial Reporting

Survey Responses

Section 4 Cost Accounting

Allocation bases	17. Which of the following bases do you use for allocation?		
	<ul style="list-style-type: none"> ▪ Direct FTEs ▪ Budget estimates ▪ Direct salaries and benefits ▪ Square footage ▪ Direct labor hours per time sheets ▪ Total direct charges ▪ Total direct charges other than pass-thru amounts ▪ Workload analysis ▪ Direct salaries Direct salaries and benefits including a factor for leave Work orders charges ▪ Number of units produced ▪ Direct labor per periodic time/motion study Other, please specify: 	61.5% 30.8% 23.1% 23.1% 15.4% 15.4% 15.4% 15.4% 7.7% 7.7% 7.7% 7.7% 0.0% 0.0%	
	18. Where do you accumulate costs to be allocated?		
	<ul style="list-style-type: none"> ▪ Program/Subprogram/activity codes ▪ Cost pool designations vary by allocation process ▪ Project codes ▪ Organization codes ▪ In agency systems rather than AFRS ▪ Other 	30.8% 23.1% 7.7% 0.0% 0.0% 0.0%	

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